## <u>REMARKS</u>

This application has been carefully reviewed in light of the June 27, 2005 Office Action. Claims 22, 24 to 26, and 52 are in the application, with Claim 22 being independent. Claims 22, 24, 25, and 52 have been amended herein. Reconsideration and further examination are respectfully requested.

Claims 22, 24 to 26, and 52 were rejected under 35 U.S.C. § 103(a) over Applicants' allegedly admitted prior art (Fig. 38 and pages 1 to 4 of the subject specification) in view of U.S. Patent No. 6,025,237 (Choi). The rejection is respectfully traversed.

According to one feature of the invention as recited by Claim 22, the source region is formed by ion implantation of an impurity from a direction inclined at a predetermined angle from a direction normal to the first conductive type semiconductor substrate.

Neither Choi nor Applicants' allegedly admitted prior art is seen to teach or suggest at least the foregoing feature.

The dependent claims are also submitted to be patentable because they set forth additional aspects of the present invention and are dependent from the independent claim discussed above. Therefore, separate and individual consideration of each dependent claim is respectfully requested.

Applicants submit that the application is in condition for allowance, and a Notice of Allowance is respectfully requested.

Applicants' undersigned attorney may be reached in our Costa Mesa,

California, office by telephone at (714) 540-8700. All correspondence should be directed
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Respectfully submitted,

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